



THE ATTORNEY GENERAL OF TEXAS

AUSTIN 11, TEXAS

GERALD C. MANN
~~WILLIAM WILSON~~
ATTORNEY GENERAL

Honorable Allen C. Wilson
County Attorney
Kendall County
Boerne, Texas

Overruled by 0-6344
in so far as it conflicts

Dear Sir:

Opinion No. 0-1821
Re: Tax Assessor-Collector's fees for
assessing the taxes of an independent
school district.

Your request for an opinion of this department upon the above stated question has been received and considered by this department.

To be assured that we understand your question correctly, we quote as follows from your letter:

"Art. 2792, R. C. S. provides that the County Tax Assessor-Collector may charge independent school districts 1% for assessing and 1% for collecting the taxes of the district.

"The question arises, in regard to the assessor's fees only, whether this 1% is intended to be 1% of the taxes due the district or 1% of the assessed value for the district."

The applicable portion of Article 2792, R. C. S. 1925, as amended by the Acts 1937, 45th Legislature, p. 637, ch. 312, section 1, provides as follows:

"When a majority of the Board of Trustees of an Independent District prefer to have the taxes of their District assessed and collected by the County Assessor and Collector, or collected only by the County Tax Collector, same shall be assessed and collected by said County Officers and turned over to the Treasurer of the Independent School District for which such taxes have been collected. ... When the County Assessor and Collector is required to assess and collect the taxes of Independent School Districts he shall respectively receive one per cent (1%) for assessing, and one per cent (1%) for collecting same."

This department held in an opinion written by Hon. Scott Gaines, Assistant Attorney General, dated October 29, 1931, addressed to A. E. Nabors, found at p. 720, Volume 327, Letter Opinions of the Attorney General of Texas,

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that under the provisions of Article 2792, Revised Civil Statutes of Texas the Tax Assessor-Collector was entitled to receive an amount equal to the statutory per cent of the taxes so assessed and not a per cent of the taxable values of the property in the independent school district.

You are respectfully advised that it is the opinion of this department that when the County Tax Assessor-Collector is required to assess and collect the taxes of independent school districts under Article 2792, Revised Civil Statutes of Texas, he shall be entitled to receive as his fees one per cent (1%) of the amount of the taxes assessed for the district and one per cent (1%) of the amount of the taxes collected.

Trusting that this satisfactorily answers your inquiry, we are

Yours very truly

ATTORNEY GENERAL OF TEXAS

s/ Wm. J. Fanning

By

Wm. J. Fanning
Assistant

s/ Grundy Williams

By

Grundy Williams
Assistant

GW:jm-ldw

s/ GERALD C. MANN
ATTORNEY GENERAL OF TEXAS

APPROVED OPINION COMMITTEE
BY B. W. B.
CHAIRMAN